IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 168 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

MIHIR TEXTILE LTD

Appearance:

1. INCOME TAX REFERENCE No. 168 of 1986
MR JP SHAH for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 10/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1. At the instance of the revenue, the following question has been referred to this Court for its opinion under the provisions of Sections 256(1) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), by the Income Tax Appellate Tribunal, Ahmedabad Bench `B'.

"Whether the Appellate Tribunal is right in law and on facts in confirming the view taken by CIT (Appeals) in allowing the claim of Rs.65,589/- being fees paid for obtaining technical services".

2. Learned advocate Shri Bharat Naik has appeared for the applicant and learned advocate Shri Manish Shah has appeared for the respondent-assessee.

3. In our opinion the question which has been referred to us has been squarely answered by this Court in the case of Commissioner of Income Tax v. Shri Ashoka Mills Ltd., 218 ITR 526. Looking to the law laid down in the said judgment, we answer the question in the affirmative i.e., in favour of the assessee and against the revenue.

The reference thus stands disposed of accordingly, with no order as to costs.

10.7.2001. (A.R. Dave, J.)

(D.A. Mehta, J.)

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